

## REVENUE - STATE

State support for the operation of the public schools is derived primarily from the Basic State Aid appropriation. The sum appropriated to each school division from this source is based on the application of an established cost-per-pupil (for each locality) as determined by the state for each pupil in average daily membership (ADM). This sum, minus the state sales and use tax, and the ability of the locality to support its public schools establishes the contribution by the state. Additional state aid is received in lesser amounts in other categories according to specific guidelines established by the State Department of Education. Major sources of state revenue are highlighted below.

**Basic Aid:** Funding is established at \$5,214 per pupil in average daily membership (39,749 - Adjusted ADM) minus the state sales and use tax, and the local share based on the financial ability of the locality (composite index at .3186) as prescribed by the state formula. Funding is \$4,595 per pupil for 2005-2006, and the composite index is .3215.

**Career and Technical Education:** Funding is established at \$96 per pupil in average daily membership minus the local share based on the financial ability of the locality as prescribed by the state formula. A portion of the revenue in this category results from state support for adult education, occupational and technology education, and for on-site administration of a career and technical education high school. Funding is \$94 per pupil for 2005-2006.

**Special Education:** Funding is established at \$532 per pupil in average daily membership minus the local share based on the financial ability of the locality as prescribed by the state formula. Funding is \$504 for 2005-2006. Additionally, a portion of the revenue in this category results from state support for homebound instruction, foster home children, and regional tuition payments.

**Gifted and Talented:** Funding is established at \$40 per pupil in average daily membership minus the local share based on the financial ability of the locality as prescribed by the state formula. Funding is \$38 per pupil for 2005-2006.

**VRS Contribution, Social Security Benefits, and Group Life Insurance:** The state share of each payment is based upon a per-pupil amount for each student in average daily membership minus the local share based on the financial ability of the locality as prescribed by the state formula. The per-pupil amounts for 2006-2007 are as follows: VRS - \$292; FICA-\$230; Group Life - \$14. Funding for 2005-2006 is \$190 for VRS and \$202 for FICA. The Group Life premium holiday is in effect for 2005-2006.

**Remedial Education:** Funding is established at \$64 per pupil in average daily membership minus the local share based on the financial ability of the locality as prescribed by the state formula. Funding is \$67 per pupil for 2005-2006.

**Remedial Summer School:** Funding is established at \$412 per remedial student attending elementary or secondary summer school minus the local share based on the financial ability of the locality as prescribed by the state formula. For 2005-2006, funding is \$380 per remedial student.

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**Textbooks:** Funding is established at \$100.28 per pupil in average daily membership minus the local share as prescribed by the state formula. Funding is based on a system of free textbooks. Funding is \$63.12 per pupil for 2005-2006.

**State Sales Tax:** The state annually distributes to the school system a portion of the state sales tax revenue designated for the support of public education. The amount received each year is determined by the amount of total state collections and the triennial school census. The budgeted sales tax amount for 2006-2007 is based on an estimate by the state of Chesapeake's share of sales tax revenue.

**Forest Reserve:** The U.S. Fish and Wildlife and Minerals Management Service distributes funds generated from the leasing of lands required for flood control and navigation. In Virginia these funds are used in support of public education.

**At Risk:** Special funding is included to support programs for students who are educationally at risk. An additional allocation of Basic Aid is provided based on a percentage of students in Chesapeake who are eligible for the free lunch program.

**ESL:** Funding has been included to assist with students who speak English as a second language.